

GRETCHEN WHITMER
GOVERNOR

RACHAEL EUBANKS STATE TREASURER

**DATE:** April 29, 2021

**TO:** MCGAA Committee

**SUBJECT:** Agenda

## Call to order

- Prior Meeting Minutes Approval
- 2021-4(DRAFT) Compliance for Supplemental Pension Systems under Public Act 202 of 2017
- Revision of MCGAA Statement No. 4
- Road Commission Accounting Manual
- Budget Manual (revised August 2001)
- Revision/Retraction of MCGAA Statements

Implementation of GASB Statement No. 54	Jun-11
Funding of Retiree Health Care Obligations	Jan-08
Rescission of Statement No. 7	Nov-06
Accounting and Reporting Infrastructure Assets City and Villages	Sep-06
Accounting and Reporting Infrastructure Assets County Road Commissions	Jul-06
Accounting and Reporting Infrastructure Assets Local Water and Sewer Systems and	Aug-01
County Drains	
Revenue Recognition of Property Taxes	May-01
No-Commitment Debt or Conduit Debt	Feb-01
Financial Reporting of Deferred Compensation Plans in Michigan	Jun-99
Definition of the Financial Reporting Entity (A Consolidation of Prior Statements No.	Dec-05
4 and No. 5)	
Accounting and Financial Disclosure of Building Authorities	Nov-78

- Upcoming Meetings
  - o July 15
  - o October 14

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- Suggested topics for next meeting
  - o Implementation Guidance Update—2021 Exposure Draft

Adjourn